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FRANK L. HOOGS.....MANAGER.

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The School Tax Not A School Tax

The idea that there is any incompatibility between the old law providing for a per capita school tax, and Act 93 providing that half of it shall go to the respective counties is based on a very careless reading of the law. Act 93 being later legislation controls and modifies the earlier law. It provides that half of the so-called school tax shall go to the counties, and then specifically provides that the funds thus realized "shall be applied by each County Treasurer to the payment of the expenses of his respective county."

This seems clear enough. A tax that was originally intended for the support of schools, though long before the advent of County government it had ceased to be a school tax and was merely a tax for general purposes, has been specifically diverted by the legislature from one purpose to another, which the legislature had full power to do. The right of the schools to that part of the so-called school tax has been extinguished by the legislature. Any talk therefore of any obligation of the counties to appropriate it for school purposes, is either in ignorance of accomplished legislative fact, or in wilful disregard of it.

However, as a matter of fact the right of the schools to all or any of that tax was extinguished long ago. For years it has been a "school tax" only in name. It does not go into any school fund, and has not for years. The schools do not get any of it specifically, and haven't for years. When it is collected it goes in to the general funds of the Territory. It is not and has not for years been segregated as a school fund. The schools are supported by general appropriations "out of any money in the treasury not otherwise appropriated." In other words they are supported out of the general funds raised by taxation. The appropriations for their support do not depend on the amount of the so-called school tax collected, nor are they affected by this amount. The "school tax" long since ceased to be a school tax, and became simply a poll tax.

It is as useless to talk about compelling the counties to give to the schools the fifty per cent of the so-called school tax they receive as it would be to talk of compelling the Territorial treasurer to pay them the other fifty per cent, in addition to the regular appropriations for school purposes. In short, the schools look to the legislature for appropriations to carry on their work. If the legislature does not appropriate enough, or if it is injudiciously expended, the blame lies at the door of the legislature, or of those who injudiciously expend the appropriations, and not at the door of the Board of Supervisors.

That the provision of Act 93 in regard to the so-called school tax was not a mere oversight or inadvertence, is shown by the fact that the section which gives fifty per cent of the so-called school tax to the counties gives the counties fifty per cent of the road tax. But as to the road taxes, the act specifically provides that they shall be held as a special deposit to the credit of the several road districts in which they are collected. This is strictly in accordance with the real nature of the two taxes. The road tax always has been a road tax, applicable to the building and maintenance of roads and nothing else. And Act 93 continued it in this character. The school tax long ago ceased to be a school tax, and had become a tax for general purposes, and Act 93 continued it as such. Those who now talk of the school tax as something either legally or morally belonging to the schools are either ignorant of, or wilfully ignore the facts of the matter.

China And Her Incipient Army

China is rapidly organizing an army. She has a nucleus already. Last October military maneuvers in which men numbering 35,000 from the Chili province participated were held. The maneuvers were witnessed by a number of foreign military attaches and some correspondents. From the tactical standpoint the maneuvers were not up to the usual standard of foreign operations, nevertheless those who saw the Chinese troops were greatly impressed with the possibilities of disciplining them into an effective force. A British war correspondent who saw the maneuvers speaks in high praise of the possibilities of China's new army and in connection with the military possibility of that nation writes:

"To realize what has been done, however, it is necessary first to understand something of the Chinese attitude in the past towards things military, for the height of a structure above the general level depends upon the plane of its foundations. In the case of the Japanese the organization of an army was a simple matter for some of the chief elements had existed in the country for hundreds of years, and only needed co-ordination for a definite purpose. In China conditions were wholly different, and many supposed essentials were totally absent. In Japan the Samurai or fighting man occupied the highest possible social rank; in China the fighting man has always been regarded as a coolie. War, its traditions, and the spirit that makes the soldier, have always been the breath of the Samurai; China had no Samurai, no military traditions, no military spirit. Patriotism has been the national religion of Japan since the Restoration, and was the clan religion for hundreds of years previous; patriotism was an unknown quantity in the composition of every Chinaman from the Emperor down to the peasant, material lacking so much it would almost seem impossible to create an army. Certainly Europe remembering the Taiping Rebellion, the China-Japan war, the feeble attempt in 1900 to oust the foreigner, and other matters indicating military weakness, was satisfied that China was hopeless in regard to military organization. But some aspects of the situation have been overlooked, such as the fact that Gordon turned the Chinese into capable soldiers, and that in the Wei-hai-wei Regiment we have a corps that has been tried in the fire on two occasions, and proved true. Some foreign officers, too, learned at Tientsin in 1900 that the Chinese are formidable foes when they act in concert for the attainment of a single object. In fact despite so much that had led Europe to regard the Chinese soldier as a negligible quantity those who understand China best have always believed that the material was abundant, and that an efficient army would be forthcoming whenever the need for it was sufficiently realized by those responsible for the Government of the country. The Boxer rising itself, and the dire consequences to China, have at last forced upon the Empress and her most trusted advisers that only in one way can China preserve her integrity, and that is by forming an army strong enough to cope with foreign aggression. Incidentally the new army would stand for the present dynasty. And so today China has a new army, drilled and clad in European fashion. An army far from perfect, far from complete in equipment, and still microscopic. But every qualified observer at Hsiehienfu came to the same conclusion—that the new army promises to become a great and efficient body in the near future, perhaps a force that in a generation will become the principal factor in the political problems of eastern Asia."

GILLETTE

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NOTICE.

Beginning November 15, 1905, owing to a change in the price of certain sizes of crushed rock, prices will be as follows:

No. 1—\$1.55 per cubic yard.
 No. 2—\$1.50 per cubic yard.
 No. 3—\$2.05 per cubic yard.
 No. 4—\$1.50 per cubic yard.
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 15 Rounds for Lightweight Championship.

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 15 Rounds for the Featherweight championship.

KAHAULEILO VS.
 ABE NELSON
 (The Wild Swan)
 Of the U. S. S. Iroquois.
 6 Rounds Heavyweight.

Tickets on sale at Wall, Nichols Co.
 Thursday March 1.
 Admission 50c, \$1.00, \$1.50.
 Stage seats \$2.00.

King Edward is to take a holiday trip to France and the Mediterranean region, traveling incognito. It is announced that the Dowager Queen Margherita of Italy on her forthcoming auto trip through the United States, will travel incognito. All that this means is that they will save themselves a whole lot of time-taking, and not always interesting or diverting ceremonial and entertainment. If Edward VII went to France it would be necessary for President Fallieres and the French people to receive him as a monarch and offer suitable entertainment for that station. But as the Duke of Lancaster, he believes the French of such courteous obligation, and so leaves himself free to really enjoy a holiday and really rest and enjoy himself. The same thing is true of the Dowager Queen Margherita. When Edward VIII, then Prince of Wales, visited America in 1890-91, to leave himself free to travel simply as a gentleman, he came as Baron Renfrew.

So after all the school funds are not short now, but may be after awhile, although a surplus is piling up.

So the money for the bonds is all here? The announcement awhile back was that the bonds were being disposed of so that the money would be received only as it was needed, and thus interest would be saved.

King Edward is to take a holiday trip to France and the Mediterranean region, traveling incognito as the Duke of Lancaster. In spite of his disguise, however, it is probable he can be identified by the cane he carries as a result of the fall from his horse which he lately suffered.

The worry all seems to be about the fifty per cent of the school tax that the counties get, not about the other fifty per cent of the school tax that of the Territory get.

Fine Job Printing, Star Office.

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 Honolulu, T. H.

POINTED PARAGRAPHS.

(From the Chicago Daily News.)

A forced apology is worse than none at all.

Motto of the confidence man: "Watch and prey."

When a man is in the right, he can afford to await his turn.

Too many men pray for the things they are too lazy to work for.

A man boasts of his bad habits only when they are the best he has.

Most men who are willing to do good are not in a position to make good.

What this country needs is less enactment of laws and more enforcement.

Any man who trusts to his cunning for success is next door to a thief.

Some men can argue a point for half a day without offering one good reason.

Don't expect others to think well of you unless you are that kind of a thinker yourself.

Happiness has been described in so many different ways that a number of people have doubts as to its existence.

Once in a great while you encounter a man who works more than he ought to, but the average man doesn't do half as much as he is capable of doing.

Joan of Arc was maid: of Orleans, Noah's Ark was made of Gopher wood---

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 page 7.

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NOTICE OF LOST CERTIFICATES.

Notice is hereby given that Certificate No. 3101, dated December 19, 1901, for One Hundred shares of the Capital Stock of the McBryde Sugar Company, Ltd., standing on the books of the said company in the name of Mrs. Mary A. Rhodes; and Certificate No. 537, dated November 1, 1901, for Six shares of the capital stock of the said company, standing in the name of Mrs. Mary A. Brazil; and Certificate No. 556, dated November 1, 1901, for Two shares of the capital stock of the said company, standing in the name of Mrs. Mary A. Brazil, have been lost, and transfer of the same on the books of the said Company has been stopped. All persons are warned against negotiating, purchasing, or dealing with said certificates. Said shares are transferable only by indorsement on said Certificates and by surrender of the same and the issue of a new certificate. No title will pass to the finders of said certificates. Said certificates, if found, should be delivered to the undersigned.

MRS. MARY A. RHODES,
 Little Britain,
 Honolulu, Hawaii.